TITLE INDEX TO ARTICLES

	Page
Acquisitive Reorganizations and Chapters X and XI of the Bankruptcy Act: *David E. Tillinghast & Stephen D. Gardner*	663
Charitable Deduction, The: *John Y. Taggart*	63
Complete Liquidations and Related Problems: *Boris I. Bittker & James S. Eustice*	191
Federal Income Tax Significance of Corporate Debt, The: A Critical Analysis and a Proposal: *William T. Plumb, Jr.*	369
Little Known Repeal of the Income Tax Exemption of Social Clubs, The: *D. Bret Carlson*	45
Maximum Tax on Earned Income, The: Section 1348: *David E. Watts*	1
Share Redemptions by Publicly Held Companies: A New Look at Dividend Equivalence: *Richard L. Bacon*	283
Tax Fable, A: *Robert Hellawell*	659
Trade Associations: Present and Future Problems: *H. Lawrence Fox & James K. Jackson*	781
Voting Stock Requirement of B and C Reorganizations, The: *Richard E. Dailey*	725

TITLE INDEX TO MISCELLANEOUS ITEMS

DISSENTS AND CONCURRENCES — PAGE

REVENUE RULING 70-531: SECTION 312(e) REVISITED: *Haskell Edelstein*..... 855

REVENUE RULING 70-531: ANOTHER VIEW: *Jerry J. McCoy*..... 864

NOTES

APPROACH TO LEGISLATIVE REVISION OF SUBCHAPTER S, AN: *James H. Landon*.... 799

Donruss AND THE ACCUMULATED EARNINGS TAX: *Ronald K. Van Wert*..... 171

EMPLOYEE DEATH BENEFITS: *Lionel A. Rodgers, Jr.*..... 329

"EXCESS" DISTRIBUTIONS UNDER SECTION 963: COMPUTATION OF THE FOREIGN TAX CREDIT: *William C. Gifford, Jr.*..... 317

Leslie CASE, THE: *Eric R. Fox*..... 159

TAX PLANNING FOR SHAREHOLDERS OF SUBCHAPTER S CORPORATIONS: *D. Larry Crumbley & P. Michael Davis*..... 643

TERMINATION OF TAXABLE YEAR: PROCEDURES IN JEOPARDY: *Eugene I. Meyers*.... 829

SELECTED TAX READING.....189, 367, 875

AUTHOR INDEX

PAGE

BACON, RICHARD L.: *Share Redemptions by Publicly Held Companies: A New Look at Dividend Equivalence* 283

BITTKER, BORIS I. & JAMES S. EUSTICE: *Complete Liquidations and Related Problems* 191

CARLSON, D. BRET: *The Little Known Repeal of the Income Tax Exemption of Social Clubs* 45

CRUMBLEY, D. LARRY & P. MICHAEL DAVIS: *Tax Planning for Shareholders of Subchapter S Corporations* 643

DAILEY, RICHARD R.: *The Voting Stock Requirement of B and C Reorganizations* ... 725

DAVIS, P. MICHAEL & D. LARRY CRUMBLEY: *Tax Planning for Shareholders of Subchapter S Corporations* 643

EDELSTEIN, HASKELL: *Revenue Ruling 70-531: Section 312(e) Revisited* 855

EUSTICE, JAMES S. & BORIS I. BITTKER: *Complete Liquidations and Related Problems* 191

FOX, ERIC R.: *The* LESLIE *Case* 159

FOX, H. LAWRENCE & JAMES K. JACKSON: *Trade Associations: Present and Future Problems* 781

GARDNER, STEPHEN D. & DAVID R. TILLINGHAST: *Acquisitive Reorganizations and Chapters X and XI of the Bankruptcy Act* 663

GIFFORD, WILLIAM C., JR.: *"Excess" Distributions Under Section 963: Computation of the Foreign Tax Credit* 317

HELLAWELL, ROBERT: *A Tax Fable* 659

JACKSON, JAMES K. & H. LAWRENCE FOX: *Trade Associations: Present and Future Problems* 781

LANDON, JAMES H.: *An Approach to Legislative Revision of Subchapter S* 799

MCCOY, JERRY J.: *Revenue Ruling 70-531: Another View* 864

MEYERS, EUGENE I.: *Termination of Taxable Year. Procedures in Jeopardy* 829

PLUMB, WILLIAM T., JR.: *The Federal Income Tax Significance of Corporate Debt: A Critical Analysis and a Proposal* 369

RODGERS, LIONEL A., JR.: *Employee Death Benefits* 329

TAGGART, JOHN Y.: *The Charitable Deduction* 63

TILLINGHAST, DAVID R. & STEPHEN D. GARDNER: *Acquisitive Reorganizations and Chapters X and XI of the Bankruptcy Act* 663

VAN WERT, RONALD K.: DONRUSS *and the Accumulated Earnings Tax* 171

WATTS, DAVID E.: *The Maximum Tax on Earned Income: Section 1348* 1